
STATUTORY INSTRUMENTS

2005 No. 678

PENSIONS

**The Occupational Pension Schemes
(Employer Debt) Regulations 2005**

Made - - - - 11th March 2005

Laid before Parliament 16th March 2005

Coming into force 6th April 2005

ARRANGEMENT OF REGULATIONS

Preliminary

1. Citation, commencement, application and extent
2. Interpretation
3. Disapplication of the 1996 Regulations
4. Schemes to which section 75 of the 1995 Act does not apply

Valuations

5. Calculation of the value of scheme liabilities and assets: defined benefit schemes

Multi-employer schemes

6. Multi-employer schemes: general
7. Multi-employer schemes: valuations for employment cessation events
8. Multi-employer schemes: sectionalised schemes

Former employers

9. Former employers

Money purchase schemes

10. Money purchase schemes: fraud and levy deficiencies etc.
11. Money purchase schemes: valuations etc.
12. Multi-employer money purchase schemes
13. Former employers of money purchase schemes

Other schemes treated as more than one scheme

14. Schemes covering United Kingdom and foreign employment

15. Schemes with partial government guarantee

Supplementary

16. Modification of schemes: apportionment of section 75 debts
17. Disregard of staying of voluntary winding up of employer for purposes of
section 75 of the 1995 Act
18. Consequential amendments
Signature

SCHEDULE 1 — Form of Actuary's Certificate

SCHEDULE 2 — Consequential Amendments

The MFR Regulations

The Occupational Pension Schemes (Winding Up) Regulations 1996

The Occupational Pension Schemes (Investment) Regulations 1996

Explanatory Note